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May 2, 2014

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Honorable Kevin T. Duffy  
U.S. District Judge  
Southern District of New York  
500 Pearl Street  
New York, New York 10007

Re: United States v. Seggerman  
Case No. 10 Cr. 948 (KTD)

Dear Judge Duffy:

We are in receipt of the letter from the U.S. Attorney's Office for the Southern District of New York to you dated May 1, 2014. We respectfully join in the government's request for disclosure of the filing made by Mr. Michael Little, so that we may address the issues raised by his letter in a timely and effective manner.

Thank you for considering this request.

Respectfully yours,



Russell M. Gioiella

RMG:lcl

cc: Stanley J. Okula, Esq.